



**CAMPBELL COUNTY FISCAL COURT**  
**OCCUPATIONAL LICENSE OFFICE**

Website: [www.campbellcountky.org/occllic.htm](http://www.campbellcountky.org/occllic.htm) • Phone: (859) 292-3884 Fax: (859) 292-3827

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**CAMPBELL COUNTY & CITIES OCCUPATIONAL LICENSE**  
**TAX FACTS FOR BUSINESSES**

This document is intended to acquaint businesses with Campbell County and Cities Occupational License ordinances and tax collection process. Should you have further questions, please access our website or call our office. The contact information is located above.

**GENERAL INFORMATION**

Once a business has registered with the County, Quarterly Payroll Withholding Returns and Annual Occupational License Fee Return will be sent to the address indicated on the License Application. A zoning permit may be required prior to beginning business activity. City and county planning and zoning contact information is included on the reverse (Figure 3).

**Changes of address or other account information** must be made with the Occupational License Department **prior** to the due date of the Return to ensure timely filing. An *"Account Information Update" Form* is available for download from our website or you may request a copy from the Occupational License Department. Allow 2 weeks for the changes to be processed.

**CAMPBELL COUNTY AND CITIES OCCUPATIONAL LICENSE FEE ANNUAL RETURN**

Campbell County is the collection agent for Occupational License Applications, Annual Occupational License Fees, and Occupational License Renewals for Campbell County and the following cities:

**Alexandria**  
**Cold Spring**  
**Ft Thomas**  
**Highland Heights**  
**Melbourne**  
**Southgate**  
**Woodlawn**

The Occupational License Fee Annual Return includes instructions and information regarding license renewal fees as well as annual tax filings for Campbell County and the cities indicated above.

Campbell County fees are due in addition to any city license fees. For example, those taxpayers conducting business, operating rental property, making sales or performing services inside Fort Thomas, the MINIMUM LICENSE FEE is \$25.00 PLUS the MINIMUM LICENSE FEE of \$25.00 for Campbell County for a total of \$50.00. Minimum license fees and tax rates are available at [www.campbellcountky.org/occllic.htm](http://www.campbellcountky.org/occllic.htm). Other cities in Campbell County require occupational licenses and license taxes. City contact information is included on the reverse of this publication (Figure 3).

See **Figure 1** below for an explanation of Net Profit tax year and renewal years.

<b>FIGURE 1. Net Profits Tax Year Table</b>		
<b>Tax Year End</b>	<b>Annual CC-3 Return Due</b>	<b>License Renewal Year</b>
December 31	April 15	April 16 to April 15
January 30	May 15	May 16 to May 15
February 28	June 15	June 16 to June 15
March 31	July 15	July 16 to July 15
April 30	August 15	August 16 to August 15
May 31	September 15	September 16 to September 15
June 30	October 15	October 16 to October 15
July 31	November 15	November 16 to November 15
August 31	December 15	December 16 to December 15
September 30	January 15	January 16 to January 15
October 31	February 15	February 16 to February 15
November 30	March 15	March 16 to March 15

--Continued on Reverse--

## **CAMPBELL COUNTY AND CITIES QUARTERLY PAYROLL WITHHOLDING**

Campbell County is the collection agent for Quarterly Payroll Withholding (Payroll Taxes) for the following cities:

**ALEXANDRIA  
COLD SPRING  
FT THOMAS  
HIGHLAND HEIGHTS  
SOUTHGATE**

See **Figure 2** below for the Payroll Withholding Schedule. Payroll withholding rates and maximums for Campbell County and Cities are available at [www.campbellcountyky.org/occllc.htm](http://www.campbellcountyky.org/occllc.htm). Other cities located in Campbell County may have payroll withholding. Please contact the City Office for Cities **NOT** listed above for their regulations and withholding rates. A list of Campbell County Cities' contacts is at the end of this document.

Employee gross earnings are subject to **BOTH** County and City Withholding. For example, an employee who works in a City with a withholding rate of 1.25% is also subject to the Campbell County withholding rate of 1.05% for a total withholding rate of 2.30% for the employee.

County Payroll Withholding applies in addition to any City Payroll Withholding even if the County is not the collection agent for the City.

**EMPLOYERS WHOSE RETURNS ARE FILED BY A CONTRACTED PAYROLL COMPANY SHOULD CONTACT THE OCCUPATIONAL LICENSE OFFICE FOR FORM FILING INSTRUCTIONS.**

<b>Figure 2. Quarterly Payroll Withholding Schedule</b>	
<b>Quarter End</b>	<b>Quarterly Payroll Return Due</b>
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

<b>Figure 3. Campbell County Cities' Contact Information (All numbers are AREA CODE 859)</b>			
<b>City</b>	<b>Business License Registration</b>	<b>Payroll Withholding Registration</b>	<b>Planning and Zoning Information</b>
Alexandria	292-3884	292-3884	635-4125
Bellevue	431-8888	431-8888	431-8888
Cold Spring	292-3884	292-3884	441-9604
Dayton	491-1600	491-1600	491-1600
Fort Thomas	292-3884	292-3884	441-1055
Highland Heights	292-3884	292-3884	441-8575
Melbourne	292-3884	292-3884	292-3838
Newport	292-3660	292-3660	292-3660
Silver Grove	441-6390	441-6390	441-6390
Southgate	292-3884	292-3884	292-3838
Wilder	581-8884	581-8884	581-8884

*Failure to comply with the Campbell County Fiscal Court Business License Ordinance is punishable as a Class A misdemeanor.*